

**FORM 600S**GEORGIA S CORPORATION  
TAX RETURN  
DEPARTMENT OF REVENUE  
INCOME TAX DIVISION (Rev. 8/00)**2000** INCOME TAX RETURN

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

**2001** NET WORTH TAX RETURN

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

- ( ) ORIGINAL RETURN ( ) INITIAL NET WORTH ( ) NEW CORPORATION ( ) NAME CHANGE  
( ) AMENDED RETURN ( ) FINAL RETURN (Attach explanation) ( ) ADDRESS CHANGE ( ) C CORPORATION LAST YEAR

A. Federal Employer Id. No.	Name (Corporate title) Please give former name if applicable.	E. Date of Incorporation
B. Ga. W/hold. Tax Acct. No.	Business Address (Number and Street)	F. Incorporated under laws of what state
C. Ga. Sales Tax Reg. No.	City or Town County State Zip Code No.	G. Date admitted into Georgia
D. Standard Industrial Classification Code	Location of books for Audit Telephone Number	H. Kind of Business
I. Number of Shareholders _____ Are there Nonresident Shareholders Y/N _____		
J. Indicate latest taxable year adjusted by IRS ➤ _____ And when reported to Georgia ➤ _____		
K. Federal Ordinary Income (1120S, Line 21, Copy of Federal Return MUST be attached). ➤ \$ _____		
L. Location of principle place of business in Georgia _____		

**COMPUTATION OF TAX ON GEORGIA TAXABLE INCOME**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 1**

1. Georgia Taxable Income..... ➤	1	
2. Tax - 6% x Line 1 .....	2	

**COMPUTATION OF NET WORTH RATIO (To be used by Foreign Corporations Only) (ROUND TO NEAREST DOLLAR)****SCHEDULE 2**

	a. Within Georgia	b. Total Everywhere	c. Ga. ratio (a / b)
1. Total value of property owned (Total Assets from Balance Sheet).....	1		
2. Gross receipts from business.....	2		
3. Totals (Line 1 plus Line 2).....	3		
4. Georgia ratio (Divide Line 3(a) by 3 (b)).....			4

**COMPUTATION OF NET WORTH TAX**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 3**

1. Total Capital stock issued.....	1	
2. Paid in or capital surplus.....	2	
3. Total retained earnings.....	3	
4. Net worth (Total of Lines 1, 2, and 3)..... ➤	4	
5. Ratio (Ga. and Dom. For. Corp.-100%) (Foreign Corp. - Line 4, Sch.2)..... ➤	5	
6. Net worth taxable by Georgia (Line 4 x Line 5).....	6	
7. Net worth tax (From table in instructions).....	7	

**COMPUTATION OF TAX DUE OR OVERPAYMENT**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 4**

	a. Income Tax	b. Net Worth Tax	c. Total
1. Total Tax (Line 2, Schedule 1, and Line 7, Schedule 3).....			1
2. Less: Credits and payments of estimated tax.....			2
3. Less Credits Claimed: Job <input type="checkbox"/> Investment <input type="checkbox"/> Retraining <input type="checkbox"/> Child Care <input type="checkbox"/> Research <input type="checkbox"/> Small Co. Growth <input type="checkbox"/> Port Activity <input type="checkbox"/> Basic Skills <input type="checkbox"/> Other <input type="checkbox"/>			3
4. Balance of tax due (Line 1, less Line 2 and Line 3).....			4
5. Amount of overpayment (Line 2 and Line 3 less Line 1).....			5
6. Interest due (See Instructions).....			6
7. Penalties due (See Instructions).....			7
8. Balance of Tax, Interest and Penalties due with return.....			8
9. Amount of Line 5 to be credited to 2001 estimated tax ➤			

Refunded ➤

DECLARATION: I/We declare under the penalties of perjury that I/We have examined this return (including accompanying schedules and statements) and to the best of our knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge.

SIGNATURE OF OFFICER

TITLE Date

SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN

IDENTIFICATION OR SOCIAL SECURITY NUMBER

MAKE CHECK PAYABLE TO: GEORGIA INCOME TAX DIVISION. MAIL TO: GEORGIA  
INCOME TAX DIVISION, P.O. BOX 740391, ATLANTA, GEORGIA 30374-0391GEORGIA PUBLIC REVENUE CODE SECTION 48-2-31 STIPULATES THAT TAXES SHALL  
BE PAID IN LAWFUL MONEY OF THE UNITED STATES  
FREE OF ANY EXPENSE TO THE STATE OF GEORGIA

**ADDITIONS TO FEDERAL INCOME**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 5**

1. State and municipal bond Interest (Other than Georgia or political subdivision thereof).....
2. Net income or net profits taxes imposed by taxing jurisdictions other than Georgia.....
3. Expense attributable to tax exempt income.....
4. Accelerated depreciation (ACRS) deducted on Federal return (Electing Corporations Only).....
5. Other Additions.....
6. Total (Add Lines 1 through 5) Enter here and on Line 8, Schedule 8.....

1  
2  
3  
4  
5  
6

**SUBTRACTIONS FROM FEDERAL INCOME****SCHEDULE 6**

1. Interest on obligations of United States .....
2. Depreciation allowed per I.R. Code as of 1-1-81 (ACRS-ASSETS) (Electing Corporations Only).....
3. Other subtractions .....
4. Total (Add Lines 1 through 3) Enter here and on Line 10, Schedule 8.....

1  
2  
3  
4

**APPORTIONMENT OF INCOME (Part 1)****SCHEDULE 7**

	WITHIN GEORGIA		TOTAL EVERYWHERE	
	a. Beginning of year	b. End of year	a. Beginning of year	b. End of year
1. Inventories.....				
2. Buildings (cost).....				
3. Machinery & Equipment .....				
4. Land .....				
5. Other Tangible Assets .....				
6. Total (Lines 1 through 5) .....				
7. Average (Add columns a and b and divide by 2) .....				
8. Rented Property (Annual Rate x 8) .....				
9. Total Property .....				

**APPORTIONMENT OF INCOME (Part 2)**

	a. Within Georgia	b. Everywhere (If this figure is 0 see instructions on page 2)	c. Do not round col. (a) / col. (b) Compute to Six Decimals	d. Do not round Georgia Factor Compute to Six Decimals
1. Total Property (Part 1 line 9).....			x 0.25	
2. Salaries, wages, commissions & compensation .....			x 0.25	
3. Gross receipts from business.....			x 0.50	
4. Georgia ratio (Total column d) .....				

**COMPUTATION OF TOTAL INCOME FOR GEORGIA PURPOSES****SCHEDULE 8**

1. Ordinary income (loss) per Federal return.....
2. Net income (loss) from rental real estate activities .....
- 3 a. Gross income from other rental activities.....
- b. Less expenses .....
- c. Net business income from other rental activities .....
4. Portfolio income (loss):
  - a. Interest Income .....
  - b. Dividend Income .....
  - c. Royalty Income .....
  - d. Net short-term capital gain (loss) .....
  - e. Net long-term capital gain (loss) .....
  - f. Other portfolio income (loss) .....
5. Net gain (loss) under section 1231 .....
6. Other Income (loss) .....
7. Total Federal income (Add Lines 1 through 6) .....
8. Additions to Federal income (Schedule 5 above).....
9. Total (Add Lines 7 and 8) .....
10. Subtractions from Federal income (Schedule 6 above) .....
11. Total income for Georgia purposes (Subtract Line 10 from Line 9) .....

3a  
3b

1  
2  
3c  
4a  
4b  
4c  
4d  
4e  
4f  
5  
6  
7  
8  
9  
10  
11

**COMPUTATION OF GEORGIA NET INCOME**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 9**

1. Total income for Georgia purposes (Line 11, Schedule 8).....
2. Income allocated everywhere (Attach Schedule) .....
3. Business income subject to apportionment (Line 1 less Line 2) .....
4. Georgia ratio (Line 4, Part 2, Schedule 7) .....
5. Net business income apportioned to Georgia (Line 3 x Line 4) .....
6. Net income allocated to Georgia (Attach Schedule) .....
7. Total Georgia net income (Add Line 5 and Line 6) .....

4

1  
2  
3  
4  
5  
6  
7